

SPECIAL REVENUE FUNDS

COUNTY OF RIVERSIDE

SPECIAL REVENUE FUNDS

These funds were established for the purpose of accounting for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted in expenditures for the specified purposes.

COMMUNITY SERVICES

This fund provides financing for public services. Public services provided by this fund group are: Housing and Urban Development (HUD) Community Services Grant, EDA Administration, Community Action Partnership, Job Training Partnership, Office on Aging, USED Grant, County Free Library, Structural Fire Protection, Homeless Housing Relief, Home Program, EDA US Department of Agriculture Rural Development, Workforce Development, Healthy Kids, and Bio-terrorism Preparedness. The primary source of revenue for this fund is from State/Federal Grants.

REDEVELOPMENT SUCCESSOR HOUSING AGENCY

This fund was established to account for administration and revenues/expenditures related to the low and moderate income housing set aside program. 20% of the tax increments allocated to the former Redevelopment Agency are required to be placed in this fund.

COUNTY SERVICE AREAS

This county service area fund was established to provide authorized services such as road, park, lighting maintenance, fire protection, or water to specified areas in the County. They are financed by ad valorem property taxes in the area benefited, or by special assessments levied on specific properties.

REGIONAL PARK AND OPEN-SPACE

The Regional Park and Open-Space District is a special district established to provide legal authority and expanded opportunity for open space acquisition and management and transferred regional park responsibility from the County to the Regional Park and Open-Space District.

AIR QUALITY IMPROVEMENT

This fund accounts for Riverside County's portion of State of California motor vehicle fees restricted for the use of reducing air pollution.

IN-HOME SUPPORT SERVICES

The goal of the IHSS program is to enable elderly and/or disabled persons to remain safely in independent living as long as possible. This in-home assistance is designed to allow persons to remain in their home rather than be placed in an institutional setting. IHSS receives revenue for the following services: meal preparation and clean-up, food shopping, bathing, dressing, personal care, domestic services (cleaning), and assistance with medications.

PERRIS VALLEY CEMETERY DISTRICT

The Perris Valley Cemetery District is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The Perris Valley Cemetery District was created in July 1927 for the purpose operating a public cemetery for the residents of the Perris Valley.

COUNTY OF RIVERSIDE

SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE

This fund provides financing to make services available to the public and governmental agencies. At the current time, the other special revenue fund accounts for the following services: Rideshare, AD CFD Administration, Aviation, Ladera Irrigation, National Date Festival, Cal-ID, Special Aviation, Supervisorial Road Districts, Multi-Species Habitat Conservation Agency, Riverside U.S. Grazing Fees, Mitigation Project Operations, Airport Land Use Commission, Prop 10, and DNA Identification.



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COUNTY OF RIVERSIDE
Combining Balance Sheet
Special Revenue Funds
June 30, 2013
(Dollars in Thousands)

	Community Services	RDA - Housing Successor Agency	County Service Areas	Regional Park and Open-Space
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and investments	\$ 40,557	\$ -	\$ 20,660	\$ 10,050
Accounts receivable	15	-	-	271
Interest receivable	5	-	10	4
Taxes receivable	1,207	-	171	112
Due from other governments	6,823	-	294	465
Prepaid items	7	-	-	-
Advances to other funds	-	-	-	700
Total assets	<u>48,614</u>	<u>-</u>	<u>21,135</u>	<u>11,602</u>
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 48,614</u>	<u>\$ -</u>	<u>\$ 21,135</u>	<u>\$ 11,602</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 2,060	\$ -	\$ 296	\$ 435
Salaries and benefits payable	1,081	-	191	408
Due to other governments	300	-	2	7
Due to other funds	82	-	-	-
Deposits payable	3	-	51	-
Advances from grantors and third parties	963	-	-	596
Advances from other funds	-	-	-	1,000
Total liabilities	<u>4,489</u>	<u>-</u>	<u>540</u>	<u>2,446</u>
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	76	-	1	7
Restricted	34,541	-	20,588	2,490
Committed	9,104	-	-	6,659
Assigned	404	-	6	-
Total fund balances	<u>44,125</u>	<u>-</u>	<u>20,595</u>	<u>9,156</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 48,614</u>	<u>\$ -</u>	<u>\$ 21,135</u>	<u>\$ 11,602</u>

Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
					ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:
					Assets:
\$ 345	\$ 1,411	\$ 611	\$ 24,452	\$ 98,086	Cash and investments
-	-	-	36	322	Accounts receivable
-	1	-	10	30	Interest receivable
-	-	6	15	1,511	Taxes receivable
121	477	-	209	8,389	Due from other governments
-	-	-	-	7	Prepaid items
-	-	-	-	700	Advances to other funds
<u>466</u>	<u>1,889</u>	<u>617</u>	<u>24,722</u>	<u>109,045</u>	Total assets
-	-	-	-	-	Deferred outflows of resources
<u>\$ 466</u>	<u>\$ 1,889</u>	<u>\$ 617</u>	<u>\$ 24,722</u>	<u>\$ 109,045</u>	Total assets and deferred outflows of resources
					LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:
					Liabilities:
\$ 15	\$ 1	\$ 16	\$ 1,145	\$ 3,968	Accounts payable
-	66	-	256	2,002	Salaries and benefits payable
-	-	1	3	313	Due to other governments
-	-	-	-	82	Due to other funds
-	-	279	-	333	Deposits payable
-	-	-	407	1,966	Advances from grantors and third parties
-	-	-	-	1,000	Advances from other funds
<u>15</u>	<u>67</u>	<u>296</u>	<u>1,811</u>	<u>9,664</u>	Total liabilities
-	-	-	-	-	Deferred inflows of resources
					Fund balances (Note 16):
-	5	-	26	115	Nonspendable
451	1,817	321	19,669	79,877	Restricted
-	-	-	-	15,763	Committed
-	-	-	3,216	3,626	Assigned
<u>451</u>	<u>1,822</u>	<u>321</u>	<u>22,911</u>	<u>99,381</u>	Total fund balances
<u>\$ 466</u>	<u>\$ 1,889</u>	<u>\$ 617</u>	<u>\$ 24,722</u>	<u>\$ 109,045</u>	Total liabilities, deferred inflows of resources and fund balances

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Community Services	RDA - Housing Successor Agency	County Service Areas	Regional Park and Open-Space
REVENUES:				
Taxes	\$ 48,453	\$ -	\$ 641	\$ 4,267
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	343	-	-	-
Use of money and property:				
Investment earnings (loss)	(95)	75	(22)	(10)
Rents and concessions	1,075	41	14	984
Aid from other governmental agencies:				
Federal	59,206	-	-	1
State	2,331	-	107	164
Other	17,879	-	111	444
Charges for services	2,299	106	9,402	6,530
Other revenue	9,965	106	44	292
Total revenues	<u>141,456</u>	<u>328</u>	<u>10,297</u>	<u>12,672</u>
EXPENDITURES:				
Current:				
General government	14,112	6,233	-	-
Public protection	-	-	1	310
Public ways and facilities	-	-	8,042	-
Health and sanitation	2,439	-	777	-
Public assistance	63,792	-	-	-
Education	18,255	-	-	-
Recreation and culture	194	-	699	14,145
Total expenditures	<u>98,792</u>	<u>6,233</u>	<u>9,519</u>	<u>14,455</u>
Excess (deficiency) of revenues over (under) expenditures	42,664	(5,905)	778	(1,783)
OTHER FINANCING SOURCES (USES):				
Transfers in	11,672	-	1,881	1,480
Transfers out	(59,985)	-	(2,499)	(1,957)
Total other financing sources (uses)	<u>(48,313)</u>	<u>-</u>	<u>(618)</u>	<u>(477)</u>
Net change in fund balances before extraordinary items	<u>(5,649)</u>	<u>(5,905)</u>	<u>160</u>	<u>(2,260)</u>
EXTRAORDINARY ITEMS:				
Extraordinary loss	-	158,337	-	-
NET CHANGE IN FUND BALANCES	(5,649)	(164,242)	160	(2,260)
Fund balances, beginning of year	49,774	164,242	20,435	11,416
FUND BALANCES, END OF YEAR	<u>\$ 44,125</u>	<u>\$ -</u>	<u>\$ 20,595</u>	<u>\$ 9,156</u>

Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ -	\$ 194	\$ 749	\$ 54,304	REVENUES:
-	-	-	32	32	Taxes
-	-	-	797	1,140	Licenses, permits, and franchise fees
-	(2)	-	(16)	(70)	Fines, forfeitures, and penalties
-	-	-	6,072	8,186	Use of money and property:
-	916	-	1,779	61,902	Investment earnings (loss)
511	803	25	174	4,115	Rents and concessions
-	-	24	4,234	22,692	Aid from other governmental agencies:
-	-	192	9,436	27,965	Federal
-	-	-	509	10,916	State
511	1,717	435	23,766	191,182	Other
					Charges for services
					Other revenue
					Total revenues
-	-	-	9,273	29,618	EXPENDITURES:
311	-	491	4,897	6,010	Current:
-	-	-	6,784	14,826	General government
-	2,016	-	-	5,232	Public protection
-	1	-	-	63,793	Public ways and facilities
-	-	-	-	18,255	Health and sanitation
-	-	-	-	15,038	Public assistance
311	2,017	491	20,954	152,772	Education
					Recreation and culture
					Total expenditures
200	(300)	(56)	2,812	38,410	Excess (deficiency) of revenues over (under) expenditures
-	408	-	4,137	19,578	OTHER FINANCING SOURCES (USES):
(437)	(148)	(94)	(4,532)	(69,652)	Transfers in
(437)	260	(94)	(395)	(50,074)	Transfers out
					Total other financing sources (uses)
(237)	(40)	(150)	2,417	(11,664)	Net change in fund balances before extraordinary items
-	-	-	-	158,337	EXTRAORDINARY ITEMS:
(237)	(40)	(150)	2,417	(170,001)	Extraordinary loss
688	1,862	471	20,494	269,382	NET CHANGE IN FUND BALANCES
\$ 451	\$ 1,822	\$ 321	\$ 22,911	\$ 99,381	Fund balances, beginning of year
					FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Community Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Over (Under)
REVENUES:				
Taxes	\$ 44,331	\$ 44,624	\$ 48,453	\$ 3,829
Fines, forfeitures, and penalties	350	350	343	(7)
Use of money and property:				
Investment earnings (loss)	9	9	(95)	(104)
Rents and concessions	1,525	1,377	1,075	(302)
Aid from other governmental agencies:				
Federal	78,813	85,442	59,206	(26,236)
State	2,301	2,401	2,331	(70)
Other	12,207	12,207	17,879	5,672
Charges for services	14,749	6,755	2,299	(4,456)
Other revenue	35,156	31,856	9,965	(21,891)
Total revenues	189,441	185,021	141,456	(43,565)
EXPENDITURES:				
Current:				
General government	23,693	21,209	14,112	(7,097)
Public protection	44,317	-	-	-
Health and sanitation	2,998	3,395	2,439	(956)
Public assistance	100,331	99,527	63,792	(35,735)
Education	23,055	20,998	18,255	(2,743)
Recreation and culture	515	247	194	(53)
Total expenditures	194,909	145,376	98,792	(46,584)
Excess (deficiency) of revenues over (under) expenditures	(5,468)	39,645	42,664	3,019
OTHER FINANCING SOURCES (USES):				
Transfers in	-	11,672	11,672	-
Transfers out	-	(59,985)	(59,985)	-
Total other financing sources (uses)	-	(48,313)	(48,313)	-
NET CHANGE IN FUND BALANCE	(5,468)	(8,668)	(5,649)	3,019
Fund balance, beginning of year	49,774	49,774	49,774	-
FUND BALANCE, END OF YEAR	\$ 44,306	\$ 41,106	\$ 44,125	\$ 3,019

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
County Service Areas Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Over (Under)
REVENUES:				
Taxes	\$ 770	\$ 770	\$ 641	\$ (129)
Use of money and property:				
Investment earnings (loss)	63	63	(22)	(85)
Rents and concessions	1	1	14	13
Aid from other governmental agencies:				
State	9	9	107	98
Other	1	1	111	110
Charges for services	10,478	8,597	9,402	805
Other revenue	4,962	4,962	44	(4,918)
Total revenues	<u>16,284</u>	<u>14,403</u>	<u>10,297</u>	<u>(4,106)</u>
EXPENDITURES:				
Current:				
Public protection	820	469	1	(468)
Public ways and facilities	13,452	12,285	8,042	(4,243)
Health and sanitation	800	800	777	(23)
Recreation and culture	1,212	1,724	699	(1,025)
Total expenditures	<u>16,284</u>	<u>15,278</u>	<u>9,519</u>	<u>(5,759)</u>
Excess (deficiency) of revenues over (under) expenditures	-	(875)	778	1,653
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,881	1,881	-
Transfers out	-	(2,499)	(2,499)	-
Total other financing sources (uses)	<u>-</u>	<u>(618)</u>	<u>(618)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(1,493)	160	1,653
Fund balance, beginning of year	20,435	20,435	20,435	-
FUND BALANCE, END OF YEAR	<u>\$ 20,435</u>	<u>\$ 18,942</u>	<u>\$ 20,595</u>	<u>\$ 1,653</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Regional Park and Open-Space Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 3,520	\$ 3,520	\$ 4,267	\$ 747
Use of money and property:				
Investment earnings (loss)	38	38	(10)	(48)
Rents and concessions	979	979	984	5
Aid from other governmental agencies:				
Federal	-	-	1	1
State	325	325	164	(161)
Other	-	-	444	444
Charges for services	7,283	6,410	6,530	120
Other revenue	865	629	292	(337)
Total revenues	13,010	11,901	12,672	771
EXPENDITURES:				
Current:				
Public protection	462	462	310	(152)
Recreation and culture	15,906	15,112	14,145	(967)
Total expenditures	16,368	15,574	14,455	(1,119)
Excess (deficiency) of revenues over (under) expenditures	(3,358)	(3,673)	(1,783)	1,890
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,480	1,480	-
Transfers out	-	(1,957)	(1,957)	-
Total other financing sources (uses)	-	(477)	(477)	-
NET CHANGE IN FUND BALANCE	(3,358)	(4,150)	(2,260)	1,890
Fund balance, beginning of year	11,416	11,416	11,416	-
FUND BALANCE, END OF YEAR	\$ 8,058	\$ 7,266	\$ 9,156	\$ 1,890

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Air Quality Improvement Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Investment earnings (loss)	\$ 20	\$ 20	\$ -	\$ (20)
Aid from other governmental agencies:				
State	650	650	511	(139)
Total revenues	<u>670</u>	<u>670</u>	<u>511</u>	<u>(159)</u>
EXPENDITURES:				
Current:				
General government	1,225	-	-	-
Public protection	-	788	311	(477)
Total expenditures	<u>1,225</u>	<u>788</u>	<u>311</u>	<u>(477)</u>
Excess (deficiency) of revenues over (under) expenditures	(555)	(118)	200	318
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(437)	(437)	-
Total other financing sources (uses)	<u>-</u>	<u>(437)</u>	<u>(437)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(555)	(555)	(237)	318
Fund balance, beginning of year	<u>688</u>	<u>688</u>	<u>688</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 133</u>	<u>\$ 133</u>	<u>\$ 451</u>	<u>\$ 318</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
In-Home Support Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ (2)	\$ (2)
Aid from other governmental agencies:				
Federal	1,203	1,203	916	(287)
State	510	510	803	293
Charges for services	162	-	-	-
Other revenue	369	123	-	(123)
Total revenues	2,244	1,836	1,717	(119)
EXPENDITURES:				
Current:				
Health and sanitation	2,618	2,473	2,016	(457)
Public assistance	-	-	1	1
Total expenditures	2,618	2,473	2,017	(456)
Excess (deficiency) of revenues over (under) expenditures	(374)	(637)	(300)	337
OTHER FINANCING SOURCES (USES):				
Transfers in	-	408	408	-
Transfers out	-	(148)	(148)	-
Total other financing sources (uses)	-	260	260	-
NET CHANGE IN FUND BALANCE	(374)	(377)	(40)	337
Fund balance, beginning of year	1,488	1,862	1,862	-
FUND BALANCE, END OF YEAR	\$ 1,114	\$ 1,485	\$ 1,822	\$ 337

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Perris Valley Cemetery District Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 203	\$ 203	\$ 194	\$ (9)
Use of money and property:				
Investment earnings (loss)	3	3	-	(3)
Aid from other governmental agencies:				
State	3	3	25	22
Other	-	-	24	24
Charges for services	265	265	192	(73)
Other revenue	200	200	-	(200)
Total revenues	<u>674</u>	<u>674</u>	<u>435</u>	<u>(239)</u>
EXPENDITURES:				
Current:				
Public protection	674	587	491	(96)
Total expenditures	<u>674</u>	<u>587</u>	<u>491</u>	<u>(96)</u>
Excess (deficiency) of revenues over (under) expenditures	-	87	(56)	(143)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(94)	(94)	-
Total other financing sources / (uses)	<u>-</u>	<u>(94)</u>	<u>(94)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(7)	(150)	(143)
Fund balance, beginning of year	471	471	471	-
FUND BALANCE, END OF YEAR	<u>\$ 471</u>	<u>\$ 464</u>	<u>\$ 321</u>	<u>\$ (143)</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Other Special Revenue Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 785	\$ 785	\$ 749	\$ (36)
License, permits, and franchise fees	32	32	32	-
Fines, forfeitures, and penalties	-	-	797	797
Use of money and property:				
Investment earnings (loss)	80	81	(16)	(97)
Rents and concessions	6,373	6,454	6,072	(382)
Aid from other governmental agencies:				
Federal	4,047	4,303	1,779	(2,524)
State	168	233	174	(59)
Other	6	4,253	4,234	(19)
Charges for services	11,554	9,381	9,436	55
Other revenue	1,065	500	509	9
Total revenues	24,110	26,022	23,766	(2,256)
EXPENDITURES:				
Current:				
General government	4,835	9,973	9,273	(700)
Public protection	7,072	6,703	4,897	(1,806)
Public ways and facilities	12,593	11,448	6,784	(4,664)
Total expenditures	24,500	28,124	20,954	(7,170)
Excess (deficiency) of revenues over (under) expenditures	(390)	(2,102)	2,812	4,914
OTHER FINANCING SOURCES (USES):				
Transfers in	-	4,137	4,137	-
Transfers out	-	(4,532)	(4,532)	-
Total other financing sources (uses)	-	(395)	(395)	-
NET CHANGE IN FUND BALANCE	(390)	(2,497)	2,417	4,914
Fund balance, beginning of year	20,494	20,494	20,494	-
FUND BALANCE, END OF YEAR	\$ 20,104	\$ 17,997	\$ 22,911	\$ 4,914